

## MISCELLANEOUS BUDGETS

**Antelope Valley Bond Debt Fund** - To accumulate resources for payment of principal and interest on Antelope Valley Revenue Bonds. Revenue comes from State cigarette tax.

**Bond Interest & Redemption Fund** - To accumulate resources for payment of principal and interest on general obligation bond issues. Resources are derived from a specific annual tax levy.

**Cash Reserve Fund** - To provide funding for special projects or to cover shortfalls in other revenue sources. It is currently funded by revenue from settlements with telecommunications companies on telecommunications occupation tax.

**Contingency Division/General Fund** - To provide appropriated tax funds for unanticipated expenditures. It is funded by general tax revenues.

**Development Services Center Fund** - To accumulate funds used for start-up and one time costs associated with the new Development Services Center.

**Fast Forward Fund** - Funded by balances from the City's Special Assessments Fund. These funds are intended to be utilized for one time expenditures that provide opportunities to stimulate Lincoln's economy.

**General Expense Division/General Fund** - To pay for centralized fringe benefits, services and equipment that are a benefit to the entire City and not just one specific department. Resources are derived from general tax revenues.

**Golf Bond Debt Service Fund** - To accumulate resources for payment of principal and interest on the Highlands Golf Course Bond Issue. Resources are derived from golf course revenues.

**Health Care Fund** - To account for balances remaining from the initial self-insured health insurance program. These balances are being used to fund an employee wellness program. The current self-insured health insurance program is accounted for in the Self-Insured Health Fund.

**Highway User Allocation Bonds** - To accumulate resources for payment of principal and interest on Highway User Allocation Bonds. Revenue comes from the State Highway Allocation Fund.

**Interfund Transfers Division/General Fund** - To account for monies transferred from General Fund to various funds through which the resources are expended. Funds are provided by general tax revenues.

**Keno Fund** - To accumulate resources from the City's percentage of Keno revenue in the City & account for activities financed with Keno revenues.

**Pinacle Bank Arena** - To account for the revenue and expenditures in the Arena Operating Budget.

**Police & Fire Pension Fund** - To account for the receipt, investment, and distribution of retirement contributions made for the benefit of police officers and firefighters. Funding is provided by a specific property tax levy and employee contributions.

**Social Security Fund** - To account for the City of Lincoln's matching share of Social Security costs for employees paid from the General Fund and other funds supported primarily from general tax revenue. Financing is provided by a specific annual property tax levy.

**Special Assessments Revolving Fund** - To account for the receipt and disbursement of special assessment bond proceeds and other income which is derived from interest income, developers share of districts and City subsidies. This fund is also used to account for the administrative cost of collection of and accounting for special assessments levied against benefitted properties.

**Special Events Division/General Fund** - To account for expenditures incurred throughout the City for co-sponsored special events. Includes Fourth of July and Lincoln Marathon. Funds are provided by general tax revenues.

**Street Light Division/General Fund** - To account for the cost of operating street lights. Funds are provided by general tax revenues.

**Tax Allocation Projects Debt Service Fund** - To accumulate resources for payment of principal and interest on tax allocation bonds. Resources are derived from additional taxes generated by the properties upon completion of the redevelopment projects.

**Unemployment Compensation Fund** - To account for the costs of unemployment insurance for benefits paid to former employees of departments supported primarily from tax revenues. The City reimburses the State for actual costs rather than a percentage of payroll. Resources were derived from specific tax levies in the late 1970's, but balances have been sufficient to support this budget for many years.

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# MISCELLANEOUS BUDGETS

	2012-13 <u>Actual</u>	2013-14 <u>Adopted Budget</u>	2014-15 <u>Mayor's Budget</u>	2015-16 <u>Mayor's Budget</u>
<b>FUNDING SOURCE SUMMARY</b>				
General Fund		51,932,043	53,792,428	58,345,038
<b>Total Miscellaneous Budgets - General Fund</b>		<b>51,932,043</b>	<b>53,792,428</b>	<b>58,345,038</b>
<b>EXPENDITURE SUMMARY</b>				
Personnel	13,851,874	18,855,755	19,857,054	23,122,787
Supplies	2,567	3,000	3,000	3,000
Serv. & Charges	7,015,216	8,636,920	9,108,490	9,129,756
Equipment	39,752	62,500	62,500	62,500
Capital Improvements	1,678,767	1,885,035	941,100	25,000
Transfers	20,736,964	19,807,129	20,839,006	21,552,532
Debt	2,771,096	2,681,704	2,981,278	4,449,463
<b>Total Misc. Budgets - General Fund</b>	<b>46,096,236</b>	<b>51,932,043</b>	<b>53,792,428</b>	<b>58,345,038</b>

## SUMMARY OF CHANGES

### 2012-13

1. \$1,000,000 is budgeted in Cash Reserve Fund for contingencies.
2. Interfund Transfers includes \$262,550 to the DSC Fund for payments on the Accela software.
3. Savings of \$200,000 in interest costs was realized in Bond Interest and Redemption Fund by refinancing General Obligation Bond issues.
4. Savings of \$200,000 in General Fund was realized by refinancing Street Light debt.

### 2013-14

1. Interfund Transfer to the Auditorium is reduced from \$600,000 to \$400,000.

	2012-13 <u>Actual</u>	2013-14 <u>Adopted Budget</u>	2014-15 <u>Mayor's Budget</u>	2015-16 <u>Mayor's Budget</u>
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#### **2014-15**

1. Bond Interest & Redemption includes \$590,000 payment on 2013 Storm Water bond issue.
2. Police & Fire Pension Fund will receive \$1,000,000 at the close of the 2012-14 biennium from funds set aside for Contingency during those budget years.
3. \$400,000 of Parking Meter revenue and \$200,000 of Cash Reserve Fund is appropriated Contingency.
4. General Expense/Health Insurance is increased 12% (\$1,752,251)
5. Labor union negotiations are not complete so \$2,995,113 is budgeted in General Expense for Future Labor Settlements

#### **2015-16**

1. An additional \$400,000 of Parking Meter revenue is appropriated for Contingency.
2. General Expense/Health Insurance is increased 9% (\$1,200,609)
3. Labor union negotiations are not complete so \$4,969,666 is budgeted in General Expense for Future Labor Settlements
4. The appropriations for Unemployment Compensation (\$50,000 will require a tax levy for the first time in many years.

#### **CONTINGENCY SUMMARY**

Personnel		0	0	0
Supplies		0	0	0
Serv. & Charges		381,311	782,000	782,000
Equipment		0	0	0
Transfers	303	0	0	0
Debt		0	0	0
<b>Total Contingency</b>	<b>303</b>	<b>381,311</b>	<b>782,000</b>	<b>782,000</b>

#### **Debt Service**

Debt - Sidewalks (18039)		0	77,951	490,450
Debt - Entryway Corridor (18040)		0	48,755	304,700
Debt - Fiber Network (18041)			15,794	157,635
<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>142,500</b>	<b>952,785</b>

	2012-13	2013-14	2014-15	2015-16
	<u>Actual</u>	<u>Adopted</u>	<u>Mayor's</u>	<u>Mayor's</u>
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>

#### **GENERAL EXPENSE SUMMARY**

Personnel	13,818,976	18,817,755	19,816,054	23,081,787
Supplies	145	2,000	2,000	2,000
Serv. & Charges	5,130,905	6,271,496	6,174,990	6,120,256
Equipment	39,752	62,500	62,500	62,500
Capital Improvements	1,809	25,000	25,000	25,000
Transfers	172,231	0	0	0
Debt		0	0	0
<b>Total General Expense</b>	<b>19,163,818</b>	<b>25,178,751</b>	<b>26,080,544</b>	<b>29,291,543</b>

#### **INTERFUND TRANSFERS SUMMARY**

Engineering Services		0		
Cash Transfers Out	90,985	0		
City Match Federal Programs	56,975	55,495	60,173	63,012
City Share of Aging	2,243,602	2,287,776	2,248,919	2,276,561
City Share of Health	4,018,476	3,910,334	4,063,578	4,151,594
City Share of Animal Control	678,472	692,778	719,666	747,344
City Share of StarTran	6,464,026	6,706,833	6,692,234	6,992,227
City Share of Communications	2,948,132	2,318,612	3,440,782	3,522,012
City Share of WIA	91,947	100,788	112,702	119,895
City Share of Building & Safety	1,101,307	1,026,799	1,119,471	1,121,043
City Share of Auditorium	600,000	400,000		
City Share of DSC	262,550	262,600	257,600	257,550
City Share of Snow Removal	2,007,958	2,045,114	2,123,881	2,301,294
		0		
<b>Total Interfund Transfers</b>	<b>20,564,430</b>	<b>19,807,129</b>	<b>20,839,006</b>	<b>21,552,532</b>

#### **SPECIAL EVENTS - 4TH OF JULY SUMMARY**

Personnel	12,592	20,000	20,000	20,000
Supplies	1,822	1,000	1,000	1,000
Serv. & Charges	18,494	10,000	11,000	26,000
Equipment			0	0
Transfers			0	0
Debt			0	0
<b>Total 4th of July</b>	<b>32,908</b>	<b>31,000</b>	<b>47,000</b>	<b>47,000</b>

	2012-13 <u>Actual</u>	2013-14 <u>Adopted Budget</u>	2014-15 <u>Mayor's Budget</u>	2015-16 <u>Mayor's Budget</u>
<b>SPECIAL EVENTS - LINCOLN MARATHON SUMMARY</b>				
Personnel	20,306	18,000	21,000	21,000
Supplies	600		0	0
Serv. & Charges	1,922	2,500	2,500	2,500
Equipment			0	0
Transfers			0	0
Debt			0	0
<b>Total Lincoln Marathon</b>	<b>22,828</b>	<b>20,500</b>	<b>23,500</b>	<b>23,500</b>
<b>STREET LIGHTS SUMMARY</b>				
Personnel		0	0	0
Supplies		0	0	0
Serv. & Charges	1,863,895	1,971,613	2,138,000	2,199,000
Capital Improvements	1,676,958	1,860,035	916,100	0
Transfers		0	0	0
Debt	2,771,096	2,681,704	2,838,778	3,496,678
<b>Total Street Lights</b>	<b>6,311,949</b>	<b>6,513,352</b>	<b>5,892,878</b>	<b>5,695,678</b>
<b>ANTELOPE VALLEY DEBT SERVICE SUMMARY</b>				
Cigarette Tax		979,925	977,100	977,400
<b>Total Funding Sources</b>		<b>979,925</b>	<b>977,100</b>	<b>977,400</b>
Personnel			0	0
Supplies			0	0
Serv. & Charges	1,124		0	0
Equipment			0	0
Transfers			0	0
Debt	977,925	979,925	977,100	977,400
<b>Total Ant. Valley Debt Serv. Fund</b>	<b>979,049</b>	<b>979,925</b>	<b>977,100</b>	<b>977,400</b>
<b>BOND INTEREST &amp; REDEMPTION SUMMARY</b>				
Bond Interest & Redemption Tax		5,705,266	6,451,000	6,205,500
<b>Total Funding Sources</b>		<b>5,705,266</b>	<b>6,451,000</b>	<b>6,205,500</b>

	2012-13 <u>Actual</u>	2013-14 <u>Adopted Budget</u>	2014-15 <u>Mayor's Budget</u>	2015-16 <u>Mayor's Budget</u>
Personnel			0	0
Supplies			0	0
Serv. & Charges	4,827		0	0
Equipment			0	0
Transfers			0	0
Debt	5,748,578	5,705,266	6,451,000	6,205,500
<b>Total Bond Int. &amp; Red. Fund</b>	<b>5,753,405</b>	<b>5,705,266</b>	<b>6,451,000</b>	<b>6,205,500</b>

#### **CASH RESERVE FUND**

Cash Reserve Fund		0	1,250,000	550,000
<b>Total Funding Sources</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>550,000</b>
Personnel		0	0	0
Supplies		0	0	0
Serv. & Charges	24,000	0	250,000	50,000
Equipment		0	0	0
Transfers		0	0	0
Debt		0	1,000,000	500,000
<b>Total Cash Reserve Fund</b>	<b>24,000</b>	<b>0</b>	<b>1,250,000</b>	<b>550,000</b>

#### **DEVELOPMENT SERVICES CENTER (DSC) FUND SUMMARY**

General Fund Transfer		262,600	<b>257,600</b>	<b>257,550</b>
<b>Total Funding Sources</b>		<b>262,600</b>	<b>257,600</b>	<b>257,550</b>
Personnel			0	0
Supplies			0	0
Serv. & Charges	175,658		0	0
Equipment			0	0
Transfers			0	0
Debt	262,881	262,600	<b>257,600</b>	257,550
<b>Total DSC Fund</b>	<b>438,539</b>	<b>262,600</b>	<b>257,600</b>	<b>257,550</b>

	2012-13 <u>Actual</u>	2013-14 <u>Adopted Budget</u>	2014-15 <u>Mayor's Budget</u>	2015-16 <u>Mayor's Budget</u>
<b>Holmes Clubhouse (409129)</b>				
User Fees		175,982	170,181	167,281
<b>Total Funding Sources</b>		<b>175,982</b>	<b>170,181</b>	<b>167,281</b>
Personnel				
Supplies				
Serv. & Charges				
Equipment				
Transfers				
Debt	176,485	175,982	170,181	167,281
<b>Total Holmes Clubhouse (Golf Fund)</b>	<b>176,485</b>	<b>175,982</b>	<b>170,181</b>	<b>167,281</b>
<b>HEALTH CARE FUND</b>				
User Fees		0		
<b>Total Funding Sources</b>		<b>0</b>		
Personnel				
Supplies	714			
Serv. & Charges				
Equipment				
Transfers				
Debt				
<b>Total Health Care Fund</b>	<b>714</b>	<b>0</b>		

	2012-13 <u>Actual</u>	2013-14 <u>Adopted Budget</u>	2014-15 <u>Mayor's Budget</u>	2015-16 <u>Mayor's Budget</u>
<b>HIGHWAY USER ALLOCATION BONDS FUND</b>				
Street Construction Fund		4,974,155	5,036,000	5,045,000
<b>Total Funding Sources</b>		<b>4,974,155</b>	<b>5,036,000</b>	<b>5,045,000</b>
Personnel				
Supplies				
Serv. & Charges				
Equipment				
Transfers				
Debt	3,965,006	4,974,155	5,036,000	5,045,000
<b>Total Hwy. User Alloc. Fund</b>	<b>3,965,006</b>	<b>4,974,155</b>	<b>5,036,000</b>	<b>5,045,000</b>
<b>KENO FUND</b>				
Keno Proceeds		3,103,244	2,100,647	2,101,794
<b>Total Funding Sources</b>		<b>3,103,244</b>	<b>2,100,647</b>	<b>2,101,794</b>
Personnel			0	0
Supplies			0	0
Serv. & Charges	1,487,968	1,195,500	1,193,981	1,193,981
Equipment		0	0	0
Transfers	384,522	1,907,744	906,666	907,813
Debt			0	0
<b>Total Keno Fund</b>	<b>1,872,490</b>	<b>3,103,244</b>	<b>2,100,647</b>	<b>2,101,794</b>



	2012-13 <u>Actual</u>	2013-14 <u>Adopted Budget</u>	2014-15 <u>Mayor's Budget</u>	2015-16 <u>Mayor's Budget</u>
<b>POLICE &amp; FIRE PENSION FUND</b>				
Police & Fire Pension Tax		5,530,818	7,478,031	8,332,977
<b>Total Funding Sources</b>		<b>5,530,818</b>	<b>7,478,031</b>	<b>8,332,977</b>
Personnel	9,711,737	5,278,039	6,131,251	6,129,618
Supplies	3,717	3,500	3,500	3,500
Serv. & Charges	227,791	249,279	251,271	253,473
Equipment	559	0	0	0
Transfers		0	0	0
Debt		0	0	0
<b>Total Police &amp; Fire Pension Fund</b>	<b>9,943,804</b>	<b>5,530,818</b>	<b>6,386,022</b>	<b>6,386,591</b>
<b>SOCIAL SECURITY FUND</b>				
Social Security Tax		2,494,004	2,641,013	2,681,901
<b>Total Funding Sources</b>		<b>2,494,004</b>		
Personnel	2,295,732	2,357,648	2,462,867	2,503,501
Supplies		0	0	0
Serv. & Charges	120,960	136,356	178,146	178,400
Equipment		0	0	0
Transfers		0	0	0
Debt		0	0	0
<b>Total Social Security Fund</b>	<b>2,416,692</b>	<b>2,494,004</b>	<b>2,641,013</b>	<b>2,681,901</b>

	2012-13 <u>Actual</u>	2013-14 <u>Adopted Budget</u>	2014-15 <u>Mayor's Budget</u>	2015-16 <u>Mayor's Budget</u>
<b>SPECIAL ASSESSMENT FUNDS</b> <b>(78320/320 &amp; 78200/200)</b>				
Special Assessments		287,023	284,213	281,213
<b>Total Funding Sources</b>		<b>287,023</b>	<b>284,213</b>	<b>281,213</b>
Personnel			0	0
Supplies			0	0
Serv. & Charges	3,508		90	90
Equipment			0	0
Transfers			0	0
Debt	277,994	287,023	284,123	281,123
<b>Total Special Assessment Fund</b>	<b>281,502</b>	<b>287,023</b>	<b>284,213</b>	<b>281,213</b>
<b>TAX ALLOCATION BOND FUNDS</b>				
Tax Allocation Funds		1,726,327	1,715,855	1,726,327
<b>Total Funding Sources</b>		<b>1,726,327</b>	<b>1,715,855</b>	<b>1,726,327</b>
Personnel			0	0
Supplies			0	0
Serv. & Charges			0	0
Equipment			0	0
Transfers			0	0
Debt	2,451,400	1,726,327	1,714,100	1,986,400
<b>Total Tax Allocation Funds</b>	<b>2,451,400</b>	<b>1,726,327</b>	<b>1,714,100</b>	<b>1,986,400</b>

	2012-13 <u>Actual</u>	2013-14 <u>Adopted Budget</u>	2014-15 <u>Mayor's Budget</u>	2015-16 <u>Mayor's Budget</u>
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#### **TURN BACK TAX BONDS (18038)**

Turn Back Tax Revenue Fund		0	906,531	1,801,531
<b>Total Funding Sources</b>		<b>0</b>	<b>906,531</b>	<b>1,801,531</b>
Personnel			0	0
Supplies			0	0
Serv. & Charges			0	0
Equipment			0	0
Transfers		0	0	0
Debt			906,531	1,801,531
<b>Total Turn Back Tax Fund</b>	<b>0</b>	<b>0</b>	<b>906,531</b>	<b>1,801,531</b>

#### **UNEMPLOYMENT COMPENSATION FUND**

Fund Balance		95,000	40,000	
Tax Levy				50,000
<b>Total Funding Sources</b>		<b>95,000</b>	<b>40,000</b>	<b>50,000</b>
Personnel	31,277	95,000	40,000	50,000
Supplies			0	0
Serv. & Charges			0	0
Equipment			0	0
Transfers			0	0
Debt			0	0
<b>Total Unemployment Comp. Fund</b>	<b>31,277</b>	<b>95,000</b>	<b>40,000</b>	<b>50,000</b>

CITY OF LINCOLN, NEBRASKA  
BOND STATEMENT  
AUGUST 31, 2014

	<u>Dated</u>	<u>Amount</u>	<u>Average Interest Rate</u>	<u>How Due</u>	<u>Option</u>	<u>Interest Date</u>	<u>Outstanding</u>
<b>GENERAL BONDS:</b>							
Storm Sewer	05/25/05	9,950,000	3.913154800	Ser. '05 to '25	15	S.A. J & D	6,340,000
Storm Sewer	06/27/07	8,295,000	4.829286800	Ser. '08 to '27	17	S.A. J & D	6,230,000
Storm Sewer	02/10/11	8,200,000	3.984647300	Ser. '13 to '30	21	S.A. J & D	7,470,000
Various Purpose Refunding	05/17/11	19,290,000	2.840005300	Ser. '11 to '22	20	S.A. J & D	14,525,000
Various Purpose Refunding	06/26/12	8,090,000	2.277775700	Ser. '12 to '23	NA	S.A. J & D	6,310,000
Storm Sewer	03/20/13	7,900,000	3.081929700	Ser. '13 to '32	23	S.A. J & D	7,900,000
Total General Bonds							<u>48,775,000</u>
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	4.131670900	Ser. '07 to '27	17	S.A. M & N	19,865,000
Highway Alloc. Refunding Ser. 2012	06/06/12	28,095,000	3.897973400	Ser. '12 to '23	NA	S.A. M & N	25,110,000
							<u>44,975,000</u>
Limited Tax Arena	07/23/13	25,000,000	3.963099500	Ser. '14 to '37	23	S.A. J & J	25,000,000
Cert of Part. Refunding (Fire Trucks/911)	06/01/11	635,000	1.634848100	Ser. '12 to '16	NA	S.A. M & S	440,000
Certificates of Participation (Fire/Emerg Eq)	07/28/10	486,948	2.181975700	Ser. '11 to '17	16	S.A. M & S	212,908
Total Cert. Of Part. (Fire)							<u>652,908</u>
Certificates of Participation (Street Lights) 2	03/28/07	5,500,000	3.695826900	Ser. '08 to '17	13	S.A. M & S	1,860,000
Certificates of Participation (Street Lights) 2	04/15/08	3,495,000	3.550960600	Ser. '08 to '18	14	S.A. M & S	1,485,000
Certificates of Participation (Street Lights) 2	04/15/09	2,500,000	2.918296700	Ser. '09 to '19	15	S.A. M & S	1,305,000
Certificates of Participation (Street Lights) 2	07/28/10	2,535,000	2.181975700	Ser. '11 to '20	16	S.A. M & N	1,555,000
Cert. of Part. Refunding (Street Lights) 2011	06/01/11	2,490,000	1.634848100	Ser. '12 to '16	NA	S.A. M & S	1,125,000
Certificates of Participation (Street Lights) 2	11/30/11	2,080,000	2.225462800	Ser. '11 to '21	17	S.A. S & M	1,675,000
Cert. of Participation (Street Lights) 2012	10/02/12	2,430,000	3.000000000	Ser. '13 to '22	22	S.A. J & D	2,010,000
Cert. of Participation (Street Lights) 2014	05/21/14	3,330,000	2.652009900	Ser. '14 to '24	NA	S.A. M & S	3,220,000
Total Cert. Of Part. (St. Lights)							<u>14,235,000</u>
Cert. of Participation (Holmes Clubhouse)	11/30/11	1,520,000	2.225462800	Ser. '11 to '21	17	S.A. S & M	1,230,000
Certificates of Participation (Accela)	11/30/11	1,000,000	2.225462800	Ser. '11 to '15	17	S.A. S & M	505,000
Certificates of Participation (Fiber Network)	05/21/14	600,000	2.652009900	Ser. '15 to '19	NA		600,000
Certificates of Participation (Entry Corridor)	05/21/14	2,500,000	2.652009900	Ser. '14 to '24	NA	S.A. S & M	2,415,000
Certificates of Participation (Sidewalks)	05/21/14	4,000,000	2.652009900	Ser. '14 to '24	NA	S.A. S & M	3,865,000
Special Assessments Revolving	08/15/11	1,200,000	5.000000000	Ser. '12 to '31	17	S.A. F & A	1,050,000
Special Assessments Revolving 2011B	11/09/11	3,000,000	2.987460800	Ser. '12 to '31	22	S.A. F & A	2,615,000
Total Special Assessments Rev.							<u>3,665,000</u>
Total General Obligation Bonds							<u><u>145,412,908</u></u>
<b>TAX ALLOCATION BONDS:</b>							
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	4.371299700	Ser. '04 to '15	11	S.A. J & D	1,415,000
Liberty Village	08/15/05	365,035	4.750000000	Ser. '06 to '18	Anytime	S.A. F & A	124,598
Thunderstone Series 2006	10/01/06	288,368	5.100000000	Ser. '08 to '15	Anytime	S.A. A & O	88,797
Verizon Series 2007	03/22/07	2,205,000	5.343609000	Ser. '09 to '18	12	S.A. M & N	1,245,000
48th & "O" St. - Southside Series 2007	06/01/07	585,815	5.240000000	Ser. '08 to '21	Anytime	S.A. J & D	517,904
NE Printers/LPD Station Series 2007	06/01/07	388,015	5.240000000	Ser. '07 to '20	Anytime	S.A. J & D	220,449
N. 48th Streetscape Series 2007	06/15/07	369,230	5.400000000	Ser. '07 to '14	Anytime	S.A. J & D	29,467
David Wood Series 2008	07/15/08	42,200	4.660000000	Ser. '10 to '21	Anytime	S.A. J & J	27,320
Salvation Army/The Option Series 2008	07/15/08	474,245	4.660000000	Ser. '09 to '27	Anytime	S.A. J & J	168,455
Turbine Flats	07/15/08	71,270	4.660000000	Ser. '10 to '22	Anytime	S.A. J & J	47,855
48th & "O" - North Side Series 2008	08/01/08	546,822	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	362,450
Washington Square Series 2008	08/01/08	200,000	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	129,467

CITY OF LINCOLN, NEBRASKA  
BOND STATEMENT  
AUGUST 31, 2014

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Perot Series 2009	07/28/09	3,375,000	5.646149900	Ser. '11 to '23	16	S.A. M & N	2,760,000
Lincoln Flats Series 2009	06/30/09	611,045	7.000000000	Ser. '11 to '23	Anytime	S.A. M & N	543,749
Sawmill Series 2011	04/01/11	263,000	3.990000000	Ser. '11 to '22	Anytime	S.A. A & O	203,562
Yolande Ave. 2013	04/15/13	103,437	2.370000000	Ser. '13 to '25	Anytime	S.A. M & N	91,738
Total Tax Allocation Bonds							<u>7,975,811</u>
<b>REVENUE BONDS:</b>							
Water Revenue	08/04/09	15,420,000	4.093633100	Ser. '10 to '34	19	S.A. F & A	14,480,000
Water Rev. & Refunding	06/21/12	10,895,000	3.551537100	Ser. '12 to '22	NA	S.A. F & A	8,860,000
Water Rev. & Refunding	05/30/13	28,595,000	3.426606400	Ser. '13 to '25	23	S.A. F & A	<u>26,035,000</u>
Total Water Revenue Bonds							49,375,000
Sanitary Sewer Revenue	06/15/05	18,000,000	4.430278300	Ser. '06 to '30	16	S.A. J & D	13,320,000
Sanitary Sewer Revenue	04/04/07	20,460,000	4.326259600	Ser. '08 to '28	18	S.A. J & D	16,730,000
Sanitary Sewer Rev. & Refunding	05/24/12	38,290,000	3.685436500	Ser. '12 to '28	23	S.A. J & D	<u>34,275,000</u>
Total Sanitary Sewer Revenue Bonds							64,325,000
Parking Revenue and Refunding	01/12/11	18,520,000	4.900219300	Ser. '11 to '31	21	S.A. F & A	18,520,000
Parking Revenue and Refunding	11/29/12	12,080,000	2.846358400	Ser. '13 to '32	22	S.A. F & A	<u>10,685,000</u>
Total Parking Revenue Bonds							29,205,000
Solid Waste Management Rev & Ref	02/26/13	8,340,000	3.097993300	Ser. '13 to '29	23	S.A. F & A	7,315,000
Antelope Valley Project	02/27/02	11,080,000	4.499071430	Ser. '02 to '16	12	S.A. M & S	3,690,000
Cert. of Part. (Ambulance/Emerg Equip)	07/28/10	668,052	2.181975700	Ser. '11 to '17	16	S.A. M & S	292,092
Certificates of Participation (MSC)	11/03/10	7,780,000	2.974917600	Ser. '11 to '25	21	S.A. M & N	6,785,000
Cert. of Participation (MSC)	10/02/12	5,655,000	3.000000000	Ser. '13 to '27	22	S.A. J & D	5,655,000
Cert. of Participation (VOIP)	10/02/12	1,915,000	3.000000000	Ser. '13 to '27	22	S.A. J & D	1,020,000
Electric Revenue & Refunding-Series 2003 (1993 Bonds Refund Portion)	10/01/03	30,725,000	3.395000000	Ser. '04 to '26	14	S.A. M & S	5,610,000
Electric Revenue & Refunding-Series 2003	10/01/03	62,320,000	4.870000000	Ser. '04 to '26	14	S.A. M & S	1,150,000
Electric Revenue-Series 2007A	05/15/07	18,745,000	4.568600000	Ser. '21 to '29	17	S.A. M & S	18,745,000
Electric Revenue-Series 2007A	05/15/07	81,850,000	4.736800000	Term '34 & '35	17	S.A. M & S	81,850,000
Electric Revenue-Series 2007B	05/15/07	164,485,000	4.089000000	Ser. '09 to '20	17	S.A. M & S	145,090,000
Electric Revenue & Refunding-Series 2012	08/09/12	247,150,000	2.406000000	Ser. '13 to '32	22	S.A. M & S	247,150,000
Electric Revenue & Refunding-Series 2012	08/09/12	30,165,000	3.302800000	Term 2037	22	S.A. M & S	18,320,000
Electric Revenue & Refunding-Series 2013	06/20/13	75,525,000	2.730200000	Ser. '21 to '25	23	S.A. M & S	<u>75,525,000</u>
Total Electric Revenue Bonds							593,440,000
Total Revenue Bonds							<u>761,102,092</u>
<b>GRAND TOTAL ALL BONDS</b>							<u>914,490,811</u>

CITY OF LINCOLN, NEBRASKA  
SCHEDULE OF PRINCIPAL PAYMENTS ON BONDED INDEBTEDNESS

	Dated	Amount	F.Y. 2015	F.Y. 2016	F.Y. 2017	F.Y. 2018	F.Y. 2019	F.Y. 2020
<b>GENERAL BONDS:</b>								
Storm Sewer	05/25/05	9,950,000	470,000	490,000	505,000	525,000	550,000	570,000
Storm Sewer	06/27/07	8,295,000	370,000	385,000	400,000	420,000	435,000	455,000
Storm Sewer	02/10/11	8,200,000	370,000	375,000	385,000	390,000	405,000	415,000
Various Purpose Refunding	05/17/11	19,290,000	2,210,000	2,235,000	2,335,000	2,370,000	1,890,000	1,945,000
Various Purpose Refunding	06/26/12	8,090,000	1,055,000	870,000	590,000	600,000	610,000	625,000
Storm Sewer	03/20/13	7,900,000	350,000	355,000	355,000	360,000	365,000	375,000
Total General Bonds			<u>4,825,000</u>	<u>4,710,000</u>	<u>4,570,000</u>	<u>4,665,000</u>	<u>4,255,000</u>	<u>4,385,000</u>
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	1,210,000	1,250,000	1,300,000	1,345,000	1,400,000	1,450,000
Highway Alloc. Refunding Ser. 2012	06/06/12	28,095,000	2,065,000	2,170,000	2,250,000	2,360,000	2,475,000	2,570,000
Total Highway Alloc. Bonds			<u>3,275,000</u>	<u>3,420,000</u>	<u>3,550,000</u>	<u>3,705,000</u>	<u>3,875,000</u>	<u>4,020,000</u>
Limited Tax Arena	07/23/13	25,000,000		895,000	900,000	910,000	920,000	935,000
Cert. of Part. Refunding (Fire Trucks/911)	06/01/11	635,000	220,000	220,000				
Certificates of Participation (Fire/Emerg Eq)	07/28/10	486,948	69,564	71,672	71,672			
Total Cert. Of Participation (Fire)			<u>289,564</u>	<u>291,672</u>	<u>71,672</u>			
Certificates of Participation (St. Lights) 2007	03/28/07	5,500,000	595,000	620,000	645,000			
Certificates of Participation (St. Lights) 2008	04/15/08	3,520,000	355,000	365,000	375,000	390,000		
Certificates of Participation (St. Lights) 2009	05/06/09	2,500,000	250,000	255,000	260,000	265,000	275,000	
Certificates of Participation (St. Lights) 2010A	07/28/10	2,535,000	245,000	250,000	255,000	260,000	270,000	275,000
Cert. of Part. Refunding (St. Lights)	06/01/11	2,490,000	560,000	565,000				
Certificates of Participation (St. Lights) 2011B	11/30/11	2,080,000	200,000	205,000	200,000	205,000	205,000	210,000
Certificates of Participation (St. Lights) 2012	10/02/12	2,430,000	250,000	245,000	260,000	250,000	250,000	250,000
Certificates of Participation (St. Lights) 2014	05/21/14	3,330,000		365,000	360,000	355,000	345,000	355,000
Total Cert. Of Participation (St. Lights)			<u>2,455,000</u>	<u>2,870,000</u>	<u>2,355,000</u>	<u>1,725,000</u>	<u>1,345,000</u>	<u>1,090,000</u>
Cert. of Participation (Holmes Clubhouse)	11/30/11	1,520,000	145,000	145,000	150,000	150,000	155,000	160,000
Certificates of Participation (Accela)	11/30/11	1,000,000	250,000	255,000				
Certificates of Participation (Fiber Network)	05/21/14	600,000		141,841	139,767	142,056	143,546	
Certificates of Participation (Entry Corridor)	05/21/14	2,250,000		245,000	250,000	255,000	260,000	265,000
Certificates of Participation (Sidewalks)	05/21/14	4,000,000		395,000	400,000	410,000	420,000	
Special Assessments Revolving	08/15/11	1,200,000	50,000	50,000	50,000	50,000	55,000	55,000
Special Assessments Revolving 2011B	11/09/11	3,000,000	125,000	125,000	130,000	130,000	135,000	135,000
			<u>175,000</u>	<u>175,000</u>	<u>180,000</u>	<u>180,000</u>	<u>190,000</u>	<u>190,000</u>
Total General Obligation Bonds			<u>11,414,564</u>	<u>13,543,513</u>	<u>12,566,439</u>	<u>12,142,056</u>	<u>11,563,546</u>	<u>11,045,000</u>
<b>TAX ALLOCATION BONDS:</b>								
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	540,000	875,000				
Liberty Village	08/15/05	365,035	33,536	35,148	36,837	19,077		
Thunderstone Series 2006	10/01/06	288,368	36,726	38,623	13,448			
Verizon Series 2007	03/22/07	2,205,000	225,000	235,000	250,000	260,000	275,000	
48th & "O" St - South Side Series 2007	06/01/07	585,815	20,615	24,115	27,921	32,055	36,542	41,405
NE Printers/LPD Station	06/01/07	388,015	29,284	30,838	32,475	34,199	36,015	37,927
N. 48th Streetscape	06/15/07	369,230	29,466					
David Wood Series 2008	07/15/08	42,200	3,410	3,571	3,739	3,915	4,100	4,293
Salvation Army/The Option Series 2008	07/15/08	474,245	59,697	62,511	46,248			
Turbine Flats Series 2008	07/15/08	71,270	5,366	5,619	5,884	6,161	6,451	6,755
48th & "O" Northside Series 2008	08/01/08	546,822	38,776	40,584	42,477	44,457	46,531	48,700
Washington Square Series 2008	08/01/08	200,000	14,834	15,526	16,250	17,008	17,801	18,631
Perot Series 2009	07/28/09	3,375,000	220,000	230,000	240,000	250,000	265,000	280,000
Lincoln Flats Series 2009	06/30/09	611,045	33,063	36,709	40,632	44,856	49,400	54,286

CITY OF LINCOLN, NEBRASKA  
SCHEDULE OF PRINCIPAL PAYMENTS ON BONDED INDEBTEDNESS

	Dated	Amount	F.Y. 2015	F.Y. 2016	F.Y. 2017	F.Y. 2018	F.Y. 2019	F.Y. 2020
Sawmill Series 2011	04/01/11	263,000	21,431	22,294	23,193	24,127	25,099	26,111
Yolande Ave. 2013	04/15/13	103,437	7,270	7,443	7,620	7,802	7,988	8,179
Total Tax Allocation Bonds			<u>1,318,474</u>	<u>1,662,981</u>	<u>786,724</u>	<u>743,657</u>	<u>769,926</u>	<u>526,287</u>
<b>REVENUE BONDS:</b>								
Water Revenue	08/04/09	15,420,000	490,000	500,000	520,000	535,000	555,000	575,000
Water Revenue & Refunding	06/21/12	10,895,000	1,040,000	1,055,000	1,075,000	1,115,000	1,155,000	1,205,000
Water Revenue & Refunding	05/30/13	28,595,000	2,180,000	2,185,000	2,195,000	2,235,000	2,280,000	2,350,000
Total Water Revenue Bonds			<u>3,710,000</u>	<u>3,740,000</u>	<u>3,790,000</u>	<u>3,885,000</u>	<u>3,990,000</u>	<u>4,130,000</u>
Sanitary Sewer Revenue	06/15/05	18,000,000	605,000	625,000	650,000	675,000	700,000	730,000
Sanitary Sewer Revenue	04/04/07	20,460,000	640,000	665,000	695,000	720,000	750,000	780,000
Sanitary Sewer Revenue & Refunding	05/24/12	38,290,000	2,070,000	2,150,000	2,235,000	2,250,000	2,265,000	2,305,000
Total Sanitary Sewer Revenue Bonds			<u>3,315,000</u>	<u>3,440,000</u>	<u>3,580,000</u>	<u>3,645,000</u>	<u>3,715,000</u>	<u>3,815,000</u>
Parking Revenue	01/12/11	18,520,000	545,000	555,000	575,000	590,000	605,000	625,000
Parking Revenue	11/29/12	12,080,000	715,000	735,000	745,000	755,000	775,000	810,000
Total Parking Revenue Bonds			<u>1,260,000</u>	<u>1,290,000</u>	<u>1,320,000</u>	<u>1,345,000</u>	<u>1,380,000</u>	<u>1,435,000</u>
Solid Waste Management Revenue	02/26/13	8,340,000	550,000	555,000	570,000	580,000	575,000	590,000
Antelope Valley Project	02/27/02	11,080,000	815,000	855,000	2,020,000			
Certificates of Participation (Ambulances/Eme	07/28/10	668,052	95,436	98,328	98,328			
Certificates of Participation (MSC)	11/03/10	7,780,000	505,000	510,000	520,000	525,000	540,000	550,000
Certificates of Participation (MSC)	10/02/12	5,655,000	385,000	400,000	365,000	375,000	385,000	395,000
Certificates of Participation (VOIP)	10/02/12	1,915,000	635,000	385,000				
Electric Revenue & Refunding-Series 2003	10/01/03	126,310,000	1,187,000					383,000
Electric Revenue-Series 2007A	05/15/07	100,595,000						270,000
Electric Revenue & Refunding-Series 2007B	05/15/07	164,485,000	14,133,000	24,197,000	25,407,000	26,677,000	28,010,000	19,287,000
Electric Revenue & Refunding-Series 2012	08/09/12	277,315,000	7,313,000					4,485,000
Electric Revenue & Refunding-Series 2013	06/20/13	75,525,000						4,913,000
Total Electric Revenue Bonds			<u>22,633,000</u>	<u>24,197,000</u>	<u>25,407,000</u>	<u>26,677,000</u>	<u>28,010,000</u>	<u>29,338,000</u>
Total Revenue Bonds			<u>33,903,436</u>	<u>35,470,328</u>	<u>37,670,328</u>	<u>37,032,000</u>	<u>38,595,000</u>	<u>40,253,000</u>
<b>GRAND TOTAL ALL BONDS</b>			<u>46,636,474</u>	<u>50,676,822</u>	<u>51,023,491</u>	<u>49,917,713</u>	<u>50,928,472</u>	<u>51,824,287</u>

CITY OF LINCOLN, NEBRASKA  
SCHEDULE OF INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	Dated	F.Y. 2015	F.Y. 2016	F.Y. 2017	F.Y. 2018	F.Y. 2019	F.Y. 2020
<b>GENERAL BONDS:</b>							
Storm Sewer	05/25/05	251,238	234,200	216,315	197,378	177,165	155,853
Storm Sewer	06/27/07	301,500	283,000	263,750	243,750	222,750	201,000
Storm Sewer	02/10/11	289,669	278,569	267,319	255,769	240,169	223,969
Various Purpose Refunding	05/17/11	409,350	350,075	284,025	206,238	128,175	75,375
Various Purpose Refunding	06/26/12	133,225	117,400	104,350	95,500	83,500	71,300
Storm Sewer	03/20/13	240,850	232,025	221,375	210,650	197,950	183,150
Total General Bonds		<u>1,625,832</u>	<u>1,495,269</u>	<u>1,357,134</u>	<u>1,209,285</u>	<u>1,049,709</u>	<u>910,646</u>
Highway Alloc. Bonds Ser. 2006	11/15/06	822,269	773,869	723,869	671,869	618,069	560,319
Highway Alloc. Refunding Ser. 2012	06/06/12	938,475	850,975	773,725	690,850	600,475	500,200
		<u>1,760,744</u>	<u>1,624,844</u>	<u>1,497,594</u>	<u>1,362,719</u>	<u>1,218,544</u>	<u>1,060,519</u>
Limited Tax Arena	07/23/13	<u>906,531</u>	<u>906,531</u>	<u>888,631</u>	<u>870,631</u>	<u>852,431</u>	<u>824,831</u>
Cert. of Part. Refunding (Fire/Trucks/911)	06/01/11	8,140	4,400				
Certificates of Participation (Fire/Emerg Eq)	07/28/10	4,408	3,225	1,720			
		<u>12,548</u>	<u>7,625</u>	<u>1,720</u>			
Certificates of Participation (Street Lights) 2007	03/28/07	69,750	47,438	24,188			
Certificates of Participation (Street Lights) 2008	04/15/08	56,875	39,125	27,263	14,138		
Certificates of Participation (Street Lights) 2009	04/15/09	39,300	33,050	26,038	18,238	9,625	
Certificates of Participation (Street Lights) 2010A	07/28/10	38,105	33,940	28,690	22,570	15,810	8,250
Cert. of Part. Refunding (Street Lights)	06/01/11	20,820	11,300				
Certificates of Participation (Street Lights) 2011B	11/30/11	34,275	30,225	26,175	22,125	18,025	13,613
Certificates of Participation (Street Lights) 2012	10/02/12	60,300	52,800	45,450	37,650	30,150	22,650
Certificates of Participation (Street Lights) 2014	05/21/14	64,353	78,800	71,500	64,300	57,200	50,300
Total Cert. Of Participation (St. Lights)		<u>383,778</u>	<u>326,678</u>	<u>249,304</u>	<u>179,021</u>	<u>130,810</u>	<u>94,813</u>
Cert. of Part. Ser. 2011B (Holmes Clubhouse)	11/30/11	25,181	22,281	19,331	16,331	13,281	9,931
Certificates of Part. Ser 2011B (Accela)	11/30/11	7,600	2,550				
Certificates of Part. Ser 2011B (Fiber Network)	05/21/14	15,794	15,794	15,794	15,794	15,794	
Certificates of Part. Ser 2011B (Entry Corridor)	05/21/14	48,755	59,700	54,800	49,800	44,700	39,500
Certificates of Part. Ser 2011B (Sidewalks)	05/21/14	77,951	95,450	87,550	79,550	71,350	62,950
Special Assessments Revolving	08/15/11	34,098	33,598	32,898	32,023	30,948	29,600
Special Assessments Revolving 2011B	11/09/11	75,025	72,525	70,025	67,425	64,825	62,125
		<u>109,123</u>	<u>106,123</u>	<u>102,923</u>	<u>99,448</u>	<u>95,773</u>	<u>91,725</u>
Total General Obligation Bonds		<u>4,973,838</u>	<u>4,662,846</u>	<u>4,274,782</u>	<u>3,882,580</u>	<u>3,492,392</u>	<u>3,094,915</u>
<b>TAX ALLOCATION BONDS:</b>							
Multi-Plex/Old Federal Building Series 2004	04/07/04	54,825	21,000				
Liberty Village	08/15/05	5,525	3,913	2,224	453		
Thunderstone Series 2006	10/01/06	4,066	2,169	343			
Verizon Series 2007	03/22/07	61,424	49,290	36,313	22,413	7,631	
48th & "O" St. - South Side	06/01/07	26,887	25,762	24,450	22,934	21,197	19,220
NE Printers/LPD Station	06/01/07	11,173	9,618	7,981	6,257	4,442	2,530
N. 48th Streetscape	06/15/07	795					
David Wood Series 2008	07/15/08	1,234	1,073	905	728	544	351
Salvation Army/The Option Series 2008	07/15/08	7,163	4,348	1,401			
Turbine Flats Series 2008	07/15/08	2,168	1,915	1,651	1,373	1,083	779
48th & "O" - North Side Series 2008	08/01/08	16,267	14,459	12,567	10,586	8,513	6,343
Washington Square Series 2008	08/01/08	5,799	5,108	4,384	3,626	2,833	2,003
Perot Series 2009	07/28/09	150,725	140,588	129,125	116,563	102,713	87,375
Lincoln Flats Series 2009	06/30/09	37,505	35,128	32,491	29,574	26,356	22,814
Sawmill Series 2011	04/01/11	7,910	7,047	6,148	5,214	4,242	3,230



CITY OF LINCOLN, NEBRASKA  
SCHEDULE OF INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	<u>Dated</u>	<u>F.Y. 2015</u>	<u>F.Y. 2016</u>	<u>F.Y. 2017</u>	<u>F.Y. 2018</u>	<u>F.Y. 2019</u>	<u>F.Y. 2020</u>
Yolande Ave. 2012	04/15/13	2,131	1,958	1,781	1,599	1,413	1,223
Total Tax Allocation Bonds		<u>395,598</u>	<u>323,376</u>	<u>261,764</u>	<u>221,320</u>	<u>180,965</u>	<u>145,867</u>
<b>REVENUE BONDS:</b>							
Water Revenue	08/04/09	570,531	558,281	545,781	530,181	514,131	497,481
Water Revenue & Refunding	06/21/12	302,025	286,425	270,600	227,600	183,000	136,800
Water Refunding	05/30/13	835,275	802,575	769,800	703,950	636,900	545,700
Total Water Revenue Bonds		<u>1,707,831</u>	<u>1,647,281</u>	<u>1,586,181</u>	<u>1,461,731</u>	<u>1,334,031</u>	<u>1,179,981</u>
Sanitary Sewer Revenue	06/15/05	586,363	556,113	531,113	505,113	476,425	446,675
Sanitary Sewer Revenue	04/04/07	719,288	693,688	667,088	639,288	610,488	580,488
Sanitary Sewer Revenue & Refunding	05/24/12	1,238,350	1,134,850	1,027,350	993,825	954,450	909,150
Total Sanitary Sewer Revenue Bonds		<u>2,544,001</u>	<u>2,384,651</u>	<u>2,225,551</u>	<u>2,138,226</u>	<u>2,041,363</u>	<u>1,936,313</u>
Parking Revenue	01/12/11	862,925	852,025	838,150	820,900	801,725	780,550
Parking Revenue	11/29/12	285,340	278,190	257,165	245,990	223,340	196,340
Total Parking Revenue Bonds		<u>1,148,265</u>	<u>1,130,215</u>	<u>1,095,315</u>	<u>1,066,890</u>	<u>1,025,065</u>	<u>976,890</u>
Solid Waste Management Revenue	02/26/13	196,203	190,703	185,153	176,603	167,903	157,840
Antelope Valley Project	02/27/02	162,088	122,375	50,500			
Certificates of Participation (Ambulances/Emerg Ec	07/28/10	6,048	4,425	2,360			
Certificates of Participation (Experian Bldg)	11/03/10	185,759	175,609	165,309	154,203	141,546	127,234
Certificates of Participation (MSC)	10/02/12	169,650	158,100	146,100	135,150	123,900	112,350
Certificates of Participation (VOIP)	10/02/12	30,600	11,550				
Electric Revenue & Refunding-Series 2003	10/01/03	108,000	55,000	55,000	55,000	55,000	55,000
Electric Revenue-Series 2007A	05/15/07	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000
Electric Revenue Refunding-Series 2007B	05/15/07	6,669,000	5,962,000	4,752,000	3,482,000	2,148,000	820,000
Electric Revenue & Refunding-Series 2012	08/09/12	10,888,000	10,596,000	10,596,000	10,596,000	10,596,000	10,596,000
Electric Revenue & Refunding-Series 2013	06/20/13	2,840,000	2,840,000	2,840,000	2,840,000	2,840,000	2,840,000
Total Electric Revenue Bonds		<u>25,054,000</u>	<u>24,002,000</u>	<u>22,792,000</u>	<u>21,522,000</u>	<u>20,188,000</u>	<u>18,860,000</u>
Total Revenue Bonds		<u>31,204,445</u>	<u>29,826,909</u>	<u>28,248,469</u>	<u>26,654,803</u>	<u>25,021,808</u>	<u>23,350,608</u>
<b>GRAND TOTAL ALL BONDS</b>		<u>36,573,880</u>	<u>34,813,130</u>	<u>32,785,014</u>	<u>30,758,702</u>	<u>28,695,164</u>	<u>26,591,390</u>

F.Y. 2014-16  
GENERAL EXPENSE  
EXPENDITURE SUMMARY

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Mayor's</b>	<b>Mayor's</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>Budget</b>	<b>Budget</b>
			<b>2014-15</b>	<b>2015-16</b>
<b>PERSONNEL</b>				
Health & Accident Insurance	10,405,676	11,511,115	13,263,366	14,463,975
Dental Insurance	580,713	583,941	628,661	666,901
Life Insurance	91,221	82,295	99,787	99,900
StarTran Passports	1,024	7,200	7,200	7,200
Retirement (net after forfeitures)	2,040,582	2,286,695	2,188,514	2,240,320
Employee Assistance Program	35,645	44,700	44,700	44,700
Future Labor Settlements	608,280	3,702,084	2,995,113	4,969,666
Post Employment Health Plan	251	597,454	587,264	588,012
Deferred Compensation	55,584	2,271	1,449	1,113
New Pension Plan				
<b>SUBTOTAL PERSONNEL</b>	<b>13,818,976</b>	<b>18,817,755</b>	<b>19,816,054</b>	<b>23,081,787</b>
<b>SUPPLIES</b>				
Media/Publications	92			
Other Operating Supplies	53	2,000	2,000	2,000
<b>SUBTOTAL SUPPLIES</b>	<b>145</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>OTHER SERVICES &amp; CHARGES</b>				
Miscellaneous Contractual	92,979	179,000	219,200	245,600
Auditing Service	102,045	95,000	106,000	111,000
Consultant Services	1,748	10,000	10,000	10,000
Data Processing Service	385,655	391,554	439,078	495,080
Data Processing Systems Development	611,690	1,132,889	640,182	680,149
Delivery Service	2,640	2,900	2,900	2,900
Demolition of Bldgs.		30,000	30,000	30,000
Legal Services	90	0		
State/Federal Lobbying	33,774	80,000	80,000	80,000
Shared Services - Corrections	207,310	475,000	475,000	475,000
Shared Services - Human Services Admin.	126,959	126,959	154,994	154,994
Shared Services - Civil Defense	181,035	181,035	186,466	192,060
Shared Services - Pre-trial Diversion	35,000	35,000		
Shared Services - Public Defender	321,672	321,672	331,322	341,262
Asian Community & Cultural Center	10,000	0	10,000	10,000
Community Action Partners	2,500			
Cornhusker Place	327,006	343,357	348,508	355,478
CSI (Com. Serv. Initiative) Lincoln	3,750	0		
El Centro de las Am	10,000	10,000	10,000	10,000
Family Service Assoc.	170,000	210,000	170,000	170,000
Family Violence Council	10,000	10,000	10,000	10,000
Fresh Start	10,000		10,000	10,000
Heartland Big Brothers		0		
Indian Center		0		

F.Y. 2014-16  
GENERAL EXPENSE  
EXPENDITURE SUMMARY

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Mayor's</b>	<b>Mayor's</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>Budget</b>	<b>Budget</b>
			<b>2014-15</b>	<b>2015-16</b>
Lighthouse		10,000		
Lincoln Arts Council	56,176	62,744	65,881	69,175
Lincoln Literacy		0		
Malone Community Center		0		
Matt Talbot	25,000	20,000	25,000	25,000
People's City Mission	35,000	35,000	35,000	35,000
Salvation Army	13,750		13,750	13,750
St. Monica's		0		
Human Serv. Fed.		15,000	5,000	5,000
Voices of Hope	30,000	35,000	30,000	30,000
Friendship Home	175,000	150,000	175,000	175,000
YWCA		30,000		
Cornhskr. State Games/NE Sports Council	10,833	10,000	10,000	10,000
Miscellaneous Subgrantees	5,000	5,000	6,250	6,250
Youth Assessment Center		50,000		
City-wide Payroll System	57,629	59,610	66,002	67,037
Oracle Financial System Development	244,865	263,003	270,345	273,345
Interpreters		0		
Shared Services - Case Mgmt.	44,166	44,041	45,363	46,723
Shared Services - Youth Pre-Trial Diversion	40,000	40,000	40,000	40,000
Web Development		0		
School Age Programs	70,000	80,000	80,000	80,000
Responsible Beverage Server/Seller		25,000		
Meals & Parking	209	0		
Mileage - Personal Vehicles		0		
Schools & Conferences		0		
Printing	10,650	12,000	12,000	12,000
Property	18,477	19,612	21,494	22,553
Electricity	6,467	7,000		
Telephone	947	3,000		
Water	13,712	7,500	5,000	5,000
City Share of Lincoln Ctr. Maint.	246,458	285,420	402,955	410,000
Equipment Maintenance Contracts		600		
Minor Bldg. Imp. (Bldg. Com. Maint.)	303,500	303,500	303,500	303,500
Other Equipment Maintenance and Repair	22,657	25,000	25,000	25,000
Problem Resolution Team	4,606	10,000	10,000	10,000
Graffiti Abatement	13,356	25,000	25,000	25,000
Rent of Bldgs. & Lots		0		
Advertising		2,500	2,500	2,500
Committee Expense		1,000	1,000	1,000
Election Expense	261,829	60,000	325,000	100,000

F.Y. 2014-16  
GENERAL EXPENSE  
EXPENDITURE SUMMARY

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>Mayor's</b>	<b>Mayor's</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>Budget</b>	<b>Budget</b>
			<b>2014-15</b>	<b>2015-16</b>
LPED/roller skating promotion	525,000	530,000	500,000	500,000
Court & Litigation Costs	71,761	100,000	100,000	100,000
Memberships & Subscriptions	83,699	86,500	86,500	89,000
Public Relations	603	2,000	2,000	2,000
Fees/Licenses/Titles		0		
Transfer of Funds	2,053			
Fees Paid to State of Nebraska	25	100	200	200
Credit Card/Bank Fees	17,025	14,000	21,600	22,700
Presentation/Training Materials		4,000	4,000	4,000
Witness Fees	4,650	12,000	10,000	10,000
Building/Miscellaneous Permits	4,906	9,000	9,000	9,000
Property Taxes	220	3,000	7,000	7,000
Impact Fee (Low Income)	64,823	120,000	20,000	20,000
Impact Fee (Economic. Dev.)		60,000	60,000	60,000
Pershing Post Closure Costs			120,000	120,000
<b>SUBTOTAL OTHER SER. &amp; CHARGES</b>	<b>5,130,905</b>	<b>6,271,496</b>	<b>6,174,990</b>	<b>6,120,256</b>
<b>CAPITAL OUTLAY-EQUIPMENT</b>				
Data Processing Equipment	39,752	62,500	62,500	62,500
<b>SUBTOTAL-EQUIPMENT</b>	<b>39,752</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>
<b>CAPITAL OUTLAY-IMPROVEMENTS</b>	<b>1,809</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TRANSFERS</b>	<b>172,231</b>			<b>0</b>
<b>GRAND TOTAL</b>	<b>19,163,818</b>	<b>25,178,751</b>	<b>26,080,544</b>	<b>29,291,543</b>

PINNACLE BANK ARENA  
OPERATING BUDGET  
FOR THE FISCAL YEAR ENDING AUGUST 31, 2015

Event Income

Direct Event Income

Rental Income	1,100,250
Service Income	2,235,400
Service Expenses	<u>(3,032,677)</u>
Total Direct Event Income	<u>302,973</u>

Ancillary Income

F & B Concessions	1,926,308
F & B Catering	585,397
Premium F & B	317,352
Novelty Sales	133,999
Parking	<u>332,623</u>
Total Ancillary Income	<u>3,295,679</u>

Other Event Income

Luxury Suite Ticket Sales	140,000
Ticket Commissions	484,200
Facility Fees	<u>441,584</u>
Total Other Event Income	<u>1,065,784</u>

Total Event Income

4,664,436

Other Operating Income

1,113,600

Adjusted Gross Income

5,778,036

Operating Expenses

Employee Salaries and Wages	4,000,694
Payroll Taxes & Benefits	1,080,282
Less: Event Labor Allocations	<u>(1,548,950)</u>
Net Employee Wages and Benefits	3,532,026
Contracted Services	17,000
General and Administrative	285,060
Operations	112,500
Repair & Maintenance	115,000
Supplies	187,500
Insurance	187,950
Utilities	1,000,000
Data	26,000
Management Fees	<u>315,000</u>
Total Operating Expenses	<u>5,778,036</u>

Net Income (Loss)

0